

# The Gazette of India

सत्यमेव जयते

EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

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No. 378] NEW DELHI, SATURDAY, JULY 20, 1957/ASADHA 29, 1879

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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

*New Delhi, the 20th July, 1957*

**S.R.O. 2391.**—In exercise of the powers conferred by sub-section (1) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid enamelled copper wire used in the manufacture or assembly of chokes for Fluorescent Lamps when such chokes are manufactured or assembled in, and exported from, India, or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 162.]

**S.R.O. 2395.**—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

## THE CUSTOMS DUTIES DRAWBACK (CHOKES FOR FLUORESCENT LAMPS) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Chokes for Fluorescent Lamps) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means chokes for fluorescent lamps manufactured or assembled in India or the State of Pondicherry from the imported material;
- (c) "imported material" means enamelled copper wire imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of

the imported material used in the manufacture or assembly of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be twenty-five naye paise per choke.

**5. Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of account or other documents relating to the proportion and quantity of imported material used in the manufacture or assembly of the goods, the value of such imported material and the duty paid thereon.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorized in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorized to inspect the processes of manufacture and to verify, by actual check or otherwise, the statements made in support of the claim for drawback.

[No. 163.]

**S.R.O. 2396.**—In exercise of the powers conferred by sub-section (1) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder (in respect of duty paid Ortho-Toluene Sulphonamide and Potassium Permanganate, used in the manufacture of insoluble Saccharin when such saccharin is manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 164.]

**S.R.O. 2397.**—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

#### THE CUSTOMS DUTIES DRAWBACK (SACCHARIN) RULES, 1957.

**1. Short title and commencement.**—(1) These rules may be called the Customs Duties Drawback (Saccharin) Rules, 1957.

(2) They shall be deemed to have come into force on the 1st day of July, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires.—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means insoluble saccharin manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;
- (c) "imported materials" means ortho toluene sulphonamide and potassium permanganate imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be one rupee and twenty naye paise for each pound of the goods shipped.

5. **Manner of allowing drawback.**—The drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the condition that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of account or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods, the value of such imported materials and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government, specially authorized in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officers so authorized to inspect the processes of manufacture and to verify, by actual check or otherwise, the statements made in support of the claim for a drawback.

[No. 165.]

B. D. DESHMUKH, Dy. Secy.

